

Budget

General Fund:

The General Fund is the general operating fund of the County. It incorporates a variety of revenue sources, including property taxes, licenses and permits, intergovernmental and grants, and charges for services.

Special Revenue Funds:

The following comprise the special revenue funds of the County: the *Municipal Services Fund*, *Library Fund*, and the *B Road Fund*

. These funds are accounted for as special revenue funds on the basis that a significant part of their revenues are legally restricted for specific purposes related to their operations.

Debt Service Fund:

The *Debt Service Fund* is used to account for the accumulation of resources for general long-term principal and interest payments maturing in future years.

Capital Project Funds:

The *Capital Projects Fund* are used to account for the acquisition and construction of capital projects. The general obligation bond proceeds and expenditures for construction of a new projects. The Capital Projects Fund was created to account for funds accumulated for capital projects financed on a pay-as-you-go basis, and for the cost of construction projects.

[This link](#) will take you the State Auditor's Office, where you can view the County's budget reports.